

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

January 11, 1971
9:00 A.M.

COUNCIL CHAMBERS, CITY HALL

The meeting was called to order with Mayor LaRue presiding.

Roll Call:

Present: Councilmen Janes, MacCorkle, Price, Mayor LaRue
Absent: Councilmen Atkison, Gage, Johnson

Mayor LaRue announced that this was a Special Meeting called for the purpose of hearing Tax Appeals.

At 9:00 A.M. the Council heard the following Tax Appeals:

THEO F. KEELEN, JR.	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970=	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
3109 Walling Drive					
Lots 26, 27 LAND	\$ 6,510	\$13,950	\$10,460	\$ 4,880	\$10,460
and 28, IMPS	<u>7,943</u>	<u>8,058</u>	<u>6,040</u>	<u>5,960</u>	<u>6,040</u>
Speedway Heights					
Parcel No. 2-1505-0504					
TOTAL	\$14,453	\$22,008	\$16,500	\$10,840	\$16,500

Mr. Theo Keelen stated that the increased appraisal on his property was based upon development of apartments in the area, but he had been told that his house was a \$5,000 liability for apartment construction, and nothing could be built on either lot adjoining the lot on which his house was located. Councilman Janes noted that Mr. Keelen had rendered the improvements at \$5,960, and the assessed value was only \$80 higher than that. Mr. Jack Klitgaard, Tax Assessor-Collector, stated that adjustments had been made for the unusual shape of the property. He

noted sales in this block of \$1.00 to \$2.00 per square foot and stated that the property in question had been appraised at less than 75¢ per square foot. As far as the improvements were concerned, an additional 30% depreciation had been allowed over and beyond normal depreciation allowed, for a total of 73% depreciation. There was discussion between Mr. Keelen and Mr. Klitgaard as to how much front-footage this property had and whether the sewer easement had been taken into consideration.

Councilman Price moved that the appraisal of the improvements be reduced by \$1,000 and that the Council sustain the value set by the Board of Equalization on the land. The motion died for lack of a second.

Councilman Janes moved that the Council sustain the value set by the Board of Equalization and set the assessed value at \$16,500. The motion, seconded by Councilman MacCorkle, failed to carry by the following vote:

Ayes: Councilmen Janes, MacCorkle, Mayor LaRue
 Noes: Councilman Price
 Absent: Councilmen Atkison, Gage, Johnson

Mayor LaRue announced that the hearing would be recessed for a full Council

GERALD E. HUDSON	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
6212 Brookside Dr.					
Lot 1, LAND	\$ 2,004	\$ 3,486	\$ 2,610	\$ 1,500	\$ 2,610
Block K, IMPS	<u>12,937</u>	<u>15,306</u>	<u>11,480</u>	<u>9,700</u>	<u>11,480</u>
Colonial Hills					
Section 1 TOTAL	\$14,941	\$18,792	\$14,090	\$11,200	\$14,090
Parcel No. 2-2517-0801					

Mr. Gerald Hudson felt that the construction of duplexes and apartments in his block should be lowering rather than raising the value of his property. Mr. Klitgaard stated that the appraisal was based on sales in the neighborhood which revealed that property values there were increasing rather than going down. In response to Mr. Klitgaard's question, Mr. Hudson stated that he had purchased this property two years previously for \$20,000.

Councilman Janes moved that the Council sustain the value set by the Board of Equalization as follows:

GERALD E. HUDSON		Assessed Value Fixed by Board	Council Action
6212 Brookside Dr.	LAND	\$ 2,610	\$ 2,610
Lot 1, Block K,	IMPROVEMENTS	<u>11,480</u>	<u>11,480</u>
Colonial Hills Section 1			
Parcel No. 2-2517-0801	TOTAL	\$14,090	\$14,090

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The motion, seconded by Councilman MacCorkle, carried by the following vote:

Ayes: Councilmen Janes, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilmen Atkison, Gage, Johnson

RANDALL V. HURLEY		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed By Board
6104 Shoal Creek	LAND	\$ 3,913	\$ 6,522	\$ 4,890	\$2,930	\$ 4,890
Lot 3,	IMPS	<u>8,883</u>	<u>16,213</u>	<u>12,160</u>	<u>6,660</u>	<u>12,160</u>
Block D,						
Allandale Oaks	TOTAL	\$12,796	\$22,735	\$17,050	\$9,590	\$17,050
Parcel No. 2-3301-1132						

Mr. Randall Hurley stated that the City had turned Shoal Creek into a drainage ditch, destroying its beauty. In the process, he lost 16 trees and much dirt. Under these circumstances, he did not believe the property of his land had increased. He did not contest the appraisal of the improvements. In response to Mayor LaRue's question, he estimated that the widening of the creek had taken about 30 feet of his land. Mr. Klitgaard stated that 30 feet of property at a depth of 250 feet from the street was assigned little value for this land which had been appraised on the basis of \$68 a front-foot. Sales of property in the neighborhood had been used as a basis for the appraisal. He did not believe the creek influence had a measurable effect on the market value of the property. In response to Mr. Hurley's question, Mr. Klitgaard stated that all properties on the same side of Shoal Creek Boulevard were appraised on the same basis. Mr. Hurley expressed his concern that steps should be taken to control the drainage from the hills into Shoal Creek.

Johnson Enters

Councilman Johnson entered the Council Chamber at this time.

Motion

Councilman MacCorkle moved that the Council sustain the value set by the Board of Equalization as follows:

RANDALL V. HURLEY		Assessed Value Fixed by Board	Council Action
6104 Shoal Creek	LAND	\$ 4,890	\$ 4,890
Lot 3, Block D,	IMPROVEMENTS	<u>12,160</u>	<u>12,160</u>
Allandale Oaks			
Parcel No. 2-3301-1132	TOTAL	\$17,050	\$17,050

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Janes, MacCorkle, Price, Mayor LaRue
 Noes: None
 Present but Not Voting: Councilman Johnson
 Absent: Councilmen Atkison, Gage

 APPEAL POSTPONED

Mayor LaRue noted that the hearing on the appeal of CAPITOL LODGE #23 IOOF, By Andy Knapp, would be postponed at the request of the Secretary of the Lodge.

APPEALS HEARD

RICHARD M. KNIGHT	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
4622 Depew Ave. Lot 17, LAND	\$ 816	\$1,680	\$1,260	\$ 610	\$1,260
Block 14, IMPS	<u>5,820</u>	<u>6,655</u>	<u>4,990</u>	<u>2,190</u>	<u>4,990</u>
Ridgetop Annex	TOTAL \$6,636	\$8,335	\$6,250	\$2,800	\$6,250
Parcel No. 2-2010-1523					

Mr. Richard Knight stated that he was appealing the value placed on the improvements, because he did not feel it was uniform when compared to his neighbors. In 1964 he had paid \$1,200 for the land. He discussed the procedures he had followed in first building on the land a storeroom in which to keep tools and materials for construction of a residence and the procedures for installing electrical wiring in it. He stated that there were other houses in the neighborhood of obviously greater value on which lower assessments had been made than on his. He rendered the improvements at \$2,190, which was the cost of materials to him for constructing the house. He listed other houses in his block on which the valuation had been reduced during the current year. Mr. Klitgaard stated that Mr. Knight's property was not valued on a basis different from that of his neighbors. The house in question was valued higher because it was much newer than the other houses in the block, and it must be valued on the basis of fair market value rather than the cost of construction. An additional 10% depreciation was allowed for Mr. Knight's house as it contained some used materials in construction. In response to Councilman Janes' question, Mr. Klitgaard stated that a total of 20% depreciation was allowed on this house, while between 50-60% depreciation was allowed on the other houses in the neighborhood, which were about 40 years old. Mr. Klitgaard stated that the increase in full value from 1969 to 1970 on the house was based on cost schedules applied uniformly to all properties.

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Councilman Price moved that the full value on the improvements be adjusted from \$6,655 to \$6,155. The motion died for lack of a second.

Councilman Janes moved that the Council sustain the value set by the Board of Equalization as follows:

RICHARD M. KNIGHT		<u>Assessed Value Fixed by Board</u>	<u>Council Action</u>
4622 Depew Ave.	LAND	\$1,260	\$1,260
Lot 17, Block 14, Ridgetop Annex	IMPROVEMENTS	<u>4,990</u>	<u>4,990</u>
Parcel No. 2-2010-1523	TOTAL	\$6,250	\$6,250

The motion, seconded by Councilman MacCorkle, carried by the following vote:

- Ayes: Councilmen Janes, Johnson, MacCorkle, Mayor LaRue
- Noes: Councilman Price
- Absent: Councilmen Atkison, Gage

NICKLAS R. KRIVONIAK	<u>Full Value by the Tax Dept. 1969</u>	<u>Full Value by the Tax Dept. 1970</u>	<u>Assessed Value by Tax Dept.</u>	<u>Value Rendered by Owner</u>	<u>Assessed Value Fixed by Board</u>
1700 Westmoor Dr.					
Lot 1, LAND	\$ 2,851	\$ 3,800	\$ 2,850	Not Signed	\$ 2,850
Block C, IMPS	<u>16,803</u>	<u>19,753</u>	<u>14,810</u>		<u>14,810</u>
Brookside Estates					
Parcel No. 2-2017-0743					
TOTAL	\$19,654	\$23,553	\$17,660		\$17,660

Mrs. Nicklas Krivoniak stated that she was primarily appealing the appraisal on the land. She did not believe the property in question was appraised fairly when compared with the property next door. Mr. Klitgaard noted that the appraisal at \$23,553 was slightly under the \$24,625 which had been paid by the Krivoniaks for the property in 1967. He noted the sale of the property next door at \$23,500 and the construction of a swimming pool had increased the valuation on the adjoining property. The Krivoniaks' improvements were valued at \$19,753, while the improvements next door were valued at \$21,075. As far as the land was concerned, the Krivoniaks' lot was valued at \$200 higher because it was a corner lot.

Councilman Johnson moved that the Council sustain the value set by the Board of Equalization as follows:

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NICKLAS R. KRIVONIAK		Assessed Value Fixed by Board	Council Action
1700 Westmoor Dr.	LAND	\$ 2,850	\$ 2,850
Lot 1, Block C, Brookside Estates	IMPROVEMENTS	<u>14,810</u>	<u>14,810</u>
Parcel No. 2-2017-0743	TOTAL	\$17,660	\$17,660

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilmen Atkison, Gage

RACHEL KREIDEL		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
3507 Harmon	LAND	\$1,712	\$3,669	\$2,750	\$1,280	\$2,750
Lot 1,	IMPS	<u>4,962</u>	<u>5,452</u>	<u>4,090</u>	<u>3,720</u>	<u>4,090</u>
Resub. of a portion of Block 3, Outlot 21, Division C, Plainview Heights T Parcel No. 2-1508-0817	TOTAL	\$6,674	\$9,121	\$6,840	\$5,000	\$6,840

Ms. Rachel Kreidel believed that a \$50 increase in her tax was excessive. Mr. Klitgaard stated that the appraisal was made in the same way as for the adjoining land.

Councilman Janes moved that the Council sustain the value set by the Board of Equalization as follows:

RACHEL KREIDEL		Assessed Value Fixed by Board	Council Action
3507 Harmon	LAND	\$2,750	\$2,750
Lot 1, Resub. of a portion of Block 3, Outlot 21, Division C, Plainview Heights Parcel No. 2-1508-0817	IMPROVEMENTS	<u>4,090</u>	<u>4,090</u>
	TOTAL	\$6,840	\$6,840

The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilmen Atkison, Gage

OLYN M. JONES		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
1306 Palo Duro Rd.						
Lot 15,	LAND	\$1,770	\$ 3,098	\$2,320	\$1,330	\$2,320
Block V,	IMPS	<u>6,929</u>	<u>7,839</u>	<u>5,880</u>	<u>5,200</u>	<u>5,880</u>
Violet Crown Heights Section 2 Parcel No. 2-2907-0220	TOTAL	\$8,699	\$10,937	\$8,200	\$6,530	\$8,200

Mr. Olyn Jones questioned why the value on his land had increased. Mr. Klitgaard stated that the appraisal was made in the same way as for the adjoining land. The value on the house had increased because inflation had outstripped the depreciation allowed.

Councilman MacCorkle moved that the Council sustain the value set by the Board of Equalization as follows:

OLYN M. JONES		Assessed Value Fixed by Board	Council Action
1306 Palo Duro Rd.	LAND	\$2,320	\$2,320
Lot 15, Block V, Violet Crown Heights Sec. 2 Parcel No. 2-2907-0220	IMPROVEMENTS	<u>5,880</u>	<u>5,880</u>
	TOTAL	\$8,200	\$8,200

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Mayor LaRue
 Noes: None
 Absent: Councilmen Atkison, Gage

Mr. Klitgaard noted the absence of Mr. Ed Jansen who had been notified of this hearing on his Tax Appeal.

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MEETING SET

After some discussion, the Council agreed to a Special Meeting on January 18 to continue hearing Tax Appeals.

ADJOURNMENT

Councilman Janes moved the Council adjourn. The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Price, Mayor LaRue
Noes: None
Absent: Councilmen Atkison, Gage

APPROVED: _____
Mayor

ATTEST: _____
City Clerk